# RECEIVED

Mail to:

Dennis R. Downs, Director Division of Solid and Hazardous Waste P.O. Box 144880 Salt Lake City, Utah 84114-4880

## APR 16 2008

# UTAH DIVISION OF SOLID & HAZARDOUS WASTE

08.01382

www.hazardouswaste.utah.gov

## SOLID WASTE POST-CLOSURE CARE ANNUAL REPORT

For Calendar year 2007 or most recent fiscal year

Administrative Information (Please enter all the information requested below - type or print legibly)
Facility Name: Weber County Landfill
Mailing Address: 2550 A Avenue (Number & Street, Box and/or Route)
(Number & Street, Box and/or Route)
City: Ogden Zip Code: 84401
Owner
Name: Weber County Corp Phone No.: (801) 399-8806
Mailing Address: 867 West Wilson Lane
(Number & Street, Box and/or Route)
City: Ogden State: <u>Utah</u> Zip Code: <u>84401</u>
Post-Closure Care Provider (if different from Owner above)
Name: Phone No.:( )
Mailing Address:(Number & Street, Box and/or Route)
(Number & Street, Box and/or Route)  City: State: Zip Code:
City:StateZip Code
Contact Person
Name: Gary C. Laird Phone No.: (801) 399-8806
Title: Solld Waste Director
Mailing Address: 867 West Wilson Lane
Email Address: glaird@co.weber.ut.us
Permit Information To insure complete records and proper filing please complete the following.
Permit No.: Permit Date: Oate permit was effective)
(Snown on the second page permit) (Date permit was effective)
Post-Closure Care Status
Date Post-Closure care began 1999
(The date post-closure care began is the date that the landfill final cover construction was completed)

Financial Assurance
Current Post-Closure Cost Estimate: See Attached
Current Financial Assurance Mechanism: Government Test
(ie. Bond, Trust Fund, Corporate or government Test etc.)
Financial Assurance Mechanism Holder: Weber County Corporation  (ie. Name of Bond Company, Bank etc If PTIF Account give account number)
Current Amount or Balance in Mechanism: See Attached
Current Amount of Balance in Mechanism.
Financial Assurance: Each facility must recalculate the cost of closure and post-closure care to account for inflation and design changes each year. The inflation factor can be found on the Division web page. Facilities that are using a trust account should include a copy of the most recent account statement.  Note Facilities using "Local Government Financial Test" or the "Corporate Financial Test" must provide the information required in R315-309-8(4) or R315-309-9(3) each year.
Other Required Reports
<u>Cover inspection</u> : Each facility must report the inspection dates and actions taken to maintain the final cover.
Ground Water Monitoring: Each facility required to conduct ground water monitoring must submit a ground water monitoring report, which contains water elevations, sampling results, and statistical analyses. Check if <a href="mailto:exempt">exempt</a>
Explosive Gas Monitoring: Each facility required to conduct gas monitoring must submit a gas monitoring report. Check if exempt
Signature: Date: Date: Date: Date: Date: A duly authorized representative must meet the requirements of the solid waste rules (UAC R315-310-2(4)(d)).
Print name: Jan M. Zogmaister Title: Weble County Communication Chair



New Issue: Weber County Municipal Building Authority, UT

MOODY'S UPGRADES TO A1 FROM A2 THE RATING ON THE WEBER CO. MUNICIPAL BUILDING AUTHORITY, UT., LEASE REVENUE BONDS

## MOODY'S ALSO UPGRADES WEBER COUNTY'S G.O. RATING TO Aa3

Weber (County of) UT County UT

Moody's Rating

ISSUE RATING

Lease Revenue Refunding Bonds, Series 2007 A1

Sale Amount \$26,860,000 Expected Sale Date 07/31/07

Rating Description Lease Revenue Bonds

## Opinion

NEW YORK, Jul 20, 2007 -- Moody's Investors Service has assigned an A1 rating to the Municipal Building Authority of Weber County, Utah, Lease Revenue Refunding Bonds, Series 2007 in the approximate amount of \$26.9 million. At this time, Moody's has upgraded to A1 from A2 the rating on the Authority's outstanding parity lease revenue debt in the approximate amount of \$6.7 million. Moody's has also upgraded the county's general obligation rating to Aa3 from A1 affecting approximately \$25 million in debt. The current offering is secured by base rental payments to be made by Weber County to the trustee, subject to annual appropriation under an annually renewable master lease agreement. The leased assets include the county's administrative offices and a conference/performing arts center. Bond proceeds will refund certain maturities of the outstanding lease bonds Series 1997. The A1 lease bond rating reflects a satisfactory master lease structure and the strength provided by the cross-collateralization of assets, essential nature of the county administrative building, relative affordability of the leases, and the local support and operating history for one of the leased assets, the conference/performing arts center. Consideration was also given to the general credit characteristics of the county including a sizeable tax base with satisfactory average annual growth, an improved unreserved general fund balance, and favorable debt profile.

## STABLE LOCAL ECONOMY WITH MODEST GROWTH EXPECTED

Located approximately 30 miles north of Salt Lake City (GO rated Aaa with stable outlook), Weber County is an affordable bedroom community with employment opportunities in Ogden (GO rated A1) and Salt Lake City. The county's 2006 estimated population of 215,870 increased 9.8% from the 2000 census. Hill Air Force Base, located in Davis County (GO rated Aa3) at the Davis-Weber counties border, continues to be a key driver in the local economy. The base thus far not been slated for closure or cutbacks, and has indeed gained missions, including the Ogden Air Logistics Center (ALC), from the closure of other bases around the country. The county's dependence on the defense industry has decreased over the years with growing sectors in high technology, light manufacturing, health care, tourism, and government. The local economy is also supported by several stable employers including the IRS and Weber State University, with over 18,000 students enrolled. After the build-up for the 2002 Olympics, growth in taxable values slowed to an average annual increase of 3.2% between 2003 and 2005. The 2006 full market value increased a healthy 12.6% to approximately \$14.4 billion, slightly above the Aa3 national county median. County management attributes the above average increase primarily to revaluation of existing property, as well as significant new residential and commercial construction activity, primarily in the northern portion of the county. Over the next few years, increases in taxable values are expected to be supported by a combination of residential construction, mostly outside of the city of Ogden, and commercial sector activity, primarily from retail, recreation and manufacturing related entities. Further, significant public infrastructure development, including the completion of the commuter rail in fall 2008 and ongoing expansion of the I-15, is expected to complement residential and commercial activity. Resident wealth indices approximate state averages, which is consistent with other Aa3 rated counties. County unemployment rates are very low, yet remain slightly above the state as of April 2007 at 2.7% (2.4% for the state)

and Salah

Between 2000 and 2005, Weber County steadily increased its general fund balance; the FYE 2005 general fund balance was \$12.6 million (24.2% of general fund revenues). However, Moody's notes that since 2000, the county's unreserved fund balance narrowed to a still satisfactory 15.2% (\$7.9 million) in fiscal 2005 compared to 22.7% in 2000. The decline was attributed to the county's practice of making interfund loans from the general fund to finance various capital projects, with no specific revenue stream or timeline for repayment. In fiscal 2006 the County's total general fund balance declined slightly, primarily as a result of an above average interfund transfer (9.8% of total expenditures), but remained satisfactory at \$11.2 million (20.9% of general fund revenues). Positively, the unreserved general fund balance increased to \$8.7 million (16.3% of general fund revenues) as management maintained level expenditures and property tax revenues came in above budget. Going forward, management expects annual transfers to decrease significantly as a result of retiring interfund loans. The fiscal 2007 unreserved general fund balance is expected to increase slightly.

In December 2004, the county also approved a 24% increase to its general operating levy, generating an additional \$3 million in annual revenues. The increase went into effect for fiscal 2005 and is used to pay for a COLA for all employees as well as increases in health insurance and retirement costs. Fiscal 2006 operating revenues are comprised of property taxes (34%), followed closely by charges for services (32%), and sales taxes (16%).

FAVORABLE DEBT PROFILE WITH MODEST PEAK LEASE PAYMENT BURDENS; SATISFACTORY LEGAL STRUCTURE; NO FUTURE BORROWING PLANNED

Moody's expects the county to maintain a favorable debt profile given current low debt levels, above average principal payout, and limited future borrowing plans. Current debt levels are low with 0.5% direct debt and 1.7% overall debt burdens. Payout of principal on all county debt is above average at 73.1% in ten years. The county has no immediate borrowing plans.

The current offering is secured by base rental payments to be made by Weber County to the trustee, subject to annual appropriation under an annually renewable master lease agreement. The leased assets include the county's administrative offices and a conference/performing arts center. Bond proceeds will refund certain maturities of the outstanding lease bonds Series 1997. The cross-collateralized leased property, including the administrative building and conference/performing arts center, is valued at nearly \$43 million, well above the total lease debt outstanding of approximately \$34 million. Approximately \$13.4 million of the leased property value is attributed to the county's 70% share of a building (the rest of which is privately owned and leased to various commercial entities) which has housed all of the county's administrative departments since 1996. The remaining \$29.4 million of value is attributed to a conference and performing arts center, which was constructed and operated under an interlocal agreement with the County, Ogden City, and Weber State University. County management notes Ogden City's role will be phased out over the next four years with the city's subsidized contribution paid by the County from savings from the current refunding sale.

Although the conference center is somewhat less essential to the county's operations, thus modestly increasing the risk of non-appropriation, Moody's believes this risk is mitigated by the master lease structure, the strength provided by the cross-collateralization of the pooled-assets which includes the county's administrative building, relative affordability of the leases, and the strong local support for the conference center. Should the county choose to not appropriate, the county must immediately quit and vacate all of the properties. The reserve requirement is standard: an amount equal to the lesser of maximum annual debt service, 125% of average annual debt service, or 10% of par.

The County's gross peak lease payment (in 2011) comprises a modest 5.9% of the county's 2006 General Fund revenues. Moody's notes that approximately 90% (\$1.8 million) of the lease payment attributed to the conference center is paid from an annually renewed, dedicated 1% restaurant sales tax with the remainder subsidized by the county's general fund. As a result, the net lease payment is affordable at 3.2% of 2006 general fund revenues.

**KEY STATISTICS** 

2006 population estimate: 215,870

2007 full value: \$14.4 billion

1999 per capita income: \$18,246 (100.3% of state)

1999 median family income: \$49,724 (97.5% of state)

Full value per capita: \$66,545

Direct debt burden: 0.5%

Overall debt burden: 1.7%

Payout of principal (10 years): 73.1%

FY06 General Fund balance: \$11.2 million (20.7% of general fund revenues)

FY06 Unreserved General Fund balance: \$8.7 million (16.2% of general fund revenues)

Net lease burden: 3.2% of FY06 general fund revenues

## **Analysts**

Dan Steed Analyst Public Finance Group Moody's Investors Service

Jeffrey Thomas Backup Analyst Public Finance Group Moody's Investors Service

Matthew Jones Senior Credit Officer Public Finance Group Moody's Investors Service

## **Contacts**

Journalists: (212) 553-0376 Research Clients: (212) 553-1653

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# WEBER COUNTY, UTAH NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2006

Also in December 2006, the interlocal agreement was modified such that beginning in 2007, Weber County will act as the sole governing authority for the Center to whom SMG will report directly. The University will continue to contribute resources to help fund operations of the center, but the City's contribution will be phased out over the next four years. Because of this change in governance of the Center, the OECC will not be reported as a joint venture in the County's financial statements beginning in 2007. Instead, a balance sheet and results of operations will be reported in a new County special revenue fund.

## B. Weber / Morgan Narcotics Strike Force

The Weber/Morgan Narcotics Strike Force was created through an interlocal governmental agreement among various local law enforcement agencies to investigate and prosecute the illegal importation, manufacture, use, and sale of controlled substances within the Weber/Morgan area. The Strike Force is governed by two boards: an Administrative Board acting in an advisory capacity, and an Executive Board vested with voting authority to govern and regulate the Strike Force.

The Executive Board is comprised of a representative from each jurisdiction that provides at least one officer or the monetary equivalent to the Strike Force for a minimum of twelve months of every three years, plus an at-large member appointed by the Weber Area Council of Governments. Currently, the Executive Board has seven members, three of whom are Weber County employees. The Executive Board is responsible for directing the activities of the Strike Force, including approving an annual operating budget and appointing a Unit Commander. Local law enforcement agencies that do not contribute manpower to the Strike Force must pay an annual assessment as established by the Executive Board.

The Strike Force receives some federal funds as a subrecipient of grants awarded to the Weber County Sheriff's Office. The County provides no other direct financial assistance to the Strike Force but has dedicated two officers as agents of the Strike Force. The Strike Force also receives accounting and legal services from Weber County at no cost. All Strike Force funds and assets are held in trust by the County, and such assets are reported in the County's fiduciary funds as a private-purpose trust fund. The Strike Force currently does not issue separate financial statements.

## NOTE 17. LANDFILL POST-CLOSURE COSTS

Weber County owns and maintains a landfill site located in the Ogden, Utah area. In December 1997, the County closed the landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized some of the closure and postclosure care costs in past operating periods. As of December 31, 2006, the County's accrued liability of \$1,581,519 represents the total estimated costs remaining for site maintenance and monitoring through 2027. These estimated costs are subject to change due to the effects of inflation, revision of laws, and other variables. The County has met the Financial Assurance Mechanism pertaining to solid waste facility closures. This was done by complying with the Local Government Financial Test as required by the State of Utah.

## NOTE 18. SUBSEQUENT EVENTS

On March 27, 2007, Weber County obtained financing of \$453,363 to purchase two items of heavy equipment for the Roads Department and 18 vehicles for the county fleet. The lease term is for three years and bears a fixed rate of 4.55 percent.

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2380 Washington Blvd.

Landfill Gas Well Monitoring Data Sheet
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

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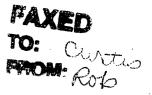
# Weber County Landfill Landfill Gas Well Monitoring Data Sheet Weber County Engineering Dept. 2380 Washington Blvd. Ogden, UT 84401 801-399-8054



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# Landfill Gas Well Monitoring Data Sheet

Weber County Engineering Dept. 2380 Washington Bivd. Ogden, UT 84401 801-399-8054



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## Appendix A

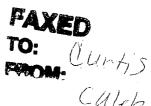
INSPECTOR NAME:	Calzi morriss	

**DATE:** 6-26-07

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Visible erosion on landfill hill	X		
Grass condition (bare spots)	X		
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Odors (landfill gas)	X		
Condition of trails	X	·	
Condition of power poles and high- tension wires (straight, sagging)	X		
PERIMETER CHECK	X	·	O Company
Fences & Gates	X		
Evidence of trespassing	X		
Vandalism	X		
Fences free of litter	X		
WETLANDS			
Pond free of litter	X		
Water flowing over road	X		

Landfill Gas Well Monitoring Data Sheet

Weber County Engineering Dept. 2380 Washington Blvd. Ogden, UT 84401 801-399-8054



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## Weber County Landfill

Landfill Gas Well Monitoring Data Sheet
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

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Landfill Gas Well Monitoring Data Sheet
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

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Landfill Gas Well Monitoring Data Sheet
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

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# Appendix A

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Weber County Landfill
Landfill Gas Well Monitoring Data Shee
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

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Co./Dept.		Co.	
Phone #		Phone #	
Fax #		Fax #	

Reading Date: Time: Temp:	ent used: us taken by: r Conditions:	GasTech NP-204,  CAIE & MORGISS  12-1-7  1130  300  Showins	
Well#		%CH4	
1	Shallow Deep	E .	
2	Shallow Deep	Ø	
New Wel	lis	·	•
	Shallow Deep		
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3	Shallow Deep		
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4	Shallow Deep	Ø <sub>f</sub>	
5	Shallow Deep		
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7	Shallow Deep		
В	Shallow Deep	Ø,	
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10		<u> </u>	w
11	Shallow Deep		

Weber County Landfill
Landfill Gas Well Monitoring Data Sheet
Weber County Engineering Dept.
2380 Washington Blvd.
Ogden, UT 84401
801-399-8054

Reading Date: Time: Temp:	ent used: gs taken by: r Conditions:	GasTech NP-204,  CAIEL MORCISS  12-15-7  1130  30°  UVER CAST	
Well#		%CH4	
1	Shallow Deep	Ø	
2	Shallow Deep	Ø	
New Wel	is .		
	Shallow Deep		
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10		Ø	
11	Shallow Deep		